



Observations from Oversight Organizations Impacting Operations Iraqi Freedom and Enduring Freedom Beginning FY 2003 Through FY 2009

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Additional Information

The Department of Defense Office of the Special Deputy Inspector General for SWA prepared this report. If you have questions, contact sdig-swa@dodig.mil.

Suggestions for Oversight Efforts

To suggest or request oversight efforts for defense programs, contact the Office of the Special Deputy Inspector General for SWA by phone (703) 604-9165 (DSN 664-9165), by fax (703) 604-8932, or by mail:

SDIG-SWA
Department of Defense Inspector General
400 Army Navy Drive (Room 1000)
Arlington, VA 22202-4704



Acronyms and Abbreviations

AFAA	Air Force Audit Agency
CWC	Commission on Wartime Contracting
DCAA	Defense Contract Audit Agency
DoD OIG	Department of Defense Office of Inspector General
DoN	Department of Navy
DoS OIG	Department of State Office of Inspector General
GWOT	Global War on Terror
MNSTC-I	Multi-National Security Transition Command-Iraq
NAVAUDSVC	Naval Audit Service
OEF	Operation Enduring Freedom
OIF	Operation Iraqi Freedom
PHC	Primary Healthcare Centers
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIGIR	Special Inspector General for Iraq Reconstruction
SWA JPG	Southwest Asia Joint Planning Group
USAAA	United States Army Audit Agency
USAID OIG	United States Agency for International Development Office of Inspector General
USMC	United States Marine Corps



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

August 30, 2010

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Observations from Oversight Organizations Impacting Operations Iraqi Freedom and Enduring Freedom Beginning FY 2003 Through FY 2009 (Report No. SDIG-SWA-10-01)

We are providing this report for your information and use. This report provides a historical look at oversight activities in Southwest Asia beginning FY 2003 through FY 2009. This report also provides information related to recommendations that have been closed and those that remain open as of March 1, 2010. This product represents the combined oversight work of the members of the Joint Planning Group for Southwest Asia. The purpose of this group is to improve the planning and execution of oversight activities while improving the efficiency and effectiveness of the resources of each member organization.

Questions should be directed to the Special Deputy Inspector General for Southwest Asia 703-604-9165 or at sdig-swa@dodig.mil.

A handwritten signature in black ink, reading "Joseph T. McDermott", is positioned above the printed name.

Joseph T. McDermott
Special Deputy Inspector General
for Southwest Asia

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Results in Brief: Observations from Oversight Organizations Impacting Operations Iraqi Freedom and Enduring Freedom Beginning FY 2003 Through FY 2009

We identified 715 products (606 reports, 5 hearings, and 104 related testimonies) related to Operations Iraqi and Enduring Freedom issued by the oversight community, beginning FY 2003 through FY 2009. We did not categorize or identify detailed information on 29 of the 715 products (28 reports and 1 testimony), which were identified as classified.

Based on selections made by or vetted through the issuing agencies for FY 2008 and FY 2009 reports, we compiled and analyzed reports and recommendations as categorized by the following six areas and functional subcategories:

- Security
 - Accountability and Maintenance of Equipment
 - Physical Security and Personnel Security
 - Training and Equipping National Security Forces
 - Warfare Support
- Governance, Rule of Law, and Human Rights
 - Government Capacity Building
 - Anticorruption
 - Human Rights
 - Refugee Assistance
- Economic and Social Development
 - Agriculture and Counternarcotics
 - Education and Healthcare
 - Infrastructure
 - Reconstruction
- Contracting Oversight and Performance
 - Equipment and Property
 - Contract Management
 - Funds Control
 - Defense Contract Audit Agency
 - Services
- Crosscutting
- Other

Further, from FY 2003 through FY 2009, the oversight community issued 2,486 recommendations to improve processes in Operations Iraqi and Enduring Freedom and 1,553 (62 percent) of these recommendations were closed as of March 1, 2010.

Table of Contents

Results in Brief	i
Introduction	1
Objectives	1
Background	1
Chapter 1. Observations From Oversight of Defined Functional Areas	6
Security	6
Governance, Rule of Law, and Human Rights	10
Economic and Social Development	12
Contracting Oversight and Performance	15
Crosscutting	20
Other	21
Chapter 2. Actions Taken by Management to Address Recommendations Made During the Period October 1, 2002, through September 30, 2009	22
Standards for Followup on Recommendations	23
Appendices	
A. Scope and Methodology	25
B. Operations Iraqi and Enduring Freedom Reports FY 2003- FY 2009	29
C. Operations Iraqi and Enduring Freedom Testimony FY 2003- FY 2009	68
D. Department of State Office of the Inspector General	78
E. U.S. Agency for International Development Office of the Inspector General	85

Introduction

Objectives

The overall objectives are to provide an update on the status of open recommendations presented in Department of Defense, Office of Inspector General Report No. D-2008-086, “Challenges Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2007,” July 18, 2008, and to categorize and to identify selected observations from reports and testimonies related to Operation Iraqi Freedom (OIF) and Operation Enduring Freedom (OEF) as issued during FY 2008 and FY 2009 by the Federal oversight community. This community, which is comprised of members of the Southwest Asia Joint Planning Group, includes the following organizations: U.S. Army Audit Agency (USAAA), Naval Audit Service (NAVAUDSVC), Air Force Audit Agency (AFAA), Department of State Office of Inspector General (DoS OIG), Department of Defense Office of Inspector General (DoD OIG), Government Accountability Office (GAO), Special Inspector General for Iraq Reconstruction (SIGIR), Special Inspector General for Afghanistan Reconstruction (SIGAR), U.S. Agency for International Development Office of Inspector General (USAID OIG), and the Commission on Wartime Contracting (CWC).¹ However, the DoS OIG and the USAID OIG chose not to participate in the scope of this product, and therefore, their products were not included in the totals reflected in this report.

We are providing our summary information in a manner consistent with the categories and subcategories developed for the 2010 Comprehensive Oversight Plan for Southwest Asia and the Afghanistan/Pakistan oversight plans.

See Appendix A for a discussion of the scope and methodology and the definitions used for each of the categories and subcategories. Appendix B contains a list of the OIF and OEF related reports included in this report. Appendix C contains a list of the OIF and OEF related testimonies that were produced by the participating organizations from FY 2003 through FY 2009. Appendix D and Appendix E, respectively, contain brief overviews and resulting reports of DoS OIG and the USAID OIG operations within the Southwest Asia region.

Background

Overseas Contingency Operations²

The United States is engaged in a comprehensive effort to protect and defend the homeland and defeat terrorism. After the terrorist attacks of September 11, 2001, DoD began OEF, which takes place principally in and around Afghanistan, but also covers

¹ The Government Accountability Office participates as an observer in the Southwest Asia Joint Planning Group.

² The current Administration refers to the term formerly known as Global War on Terrorism as Overseas Contingency Operations.

operations in the Horn of Africa, the Philippines, and elsewhere. Operation Noble Eagle provides enhanced security for U.S. military bases and other homeland security efforts that were initiated in response to the attacks. In 2003, DoD began OIF, which takes place in and around Iraq. On September 28, 2009, the Congressional Research Service reported that Congress had approved an estimated \$944 billion for military operations, base security, reconstruction, foreign aid, embassy costs, and veterans' health care for the three operations initiated since the 9/11 attacks.³ Of that total, the Congressional Research Service estimated that OIF would receive about \$683 billion (72 percent) and OEF would receive about \$227 billion (24 percent).

Systemic Challenges and Functional Oversight Areas

This report updates the results found in DoD OIG Report No. D-2008-086, which reported on the most prevalent systemic management and performance challenges facing the DoD, such as contract management, financial management, and logistics. While we still consider these areas to be prevalent challenges and at high risk, the FYs 2008 - 2009 update of this report addresses additional issues, as well as specific administrative and legislative branch interests: Security; Governance, Rule of Law and Human Rights; Economic and Social Development; Contracting Oversight and Performance; Crosscutting Programs; and Other.⁴ While this report primarily addresses observations made concerning the DoD, we recognize that the efforts in Iraq and Afghanistan are closely tied to the efforts of the Department of State, the U.S. Agency of International Development, and other U.S. Agencies. Together, these Agencies are working together to achieve the national goals established by the Administration.

Security

Products under this category focus not only on stabilization of conflict areas, but also on the security of U.S. Government personnel assigned in the region. The focus of these products also includes equipment accountability and maintenance, training and equipping national security forces, warfare support, and oversight of physical security and personnel security.

Governance, Rule of Law, and Human Rights

The U.S. is working to strengthen constitutional governments in the region so they can respond to their citizens' needs; build the capacity of justice systems and respect for the rule of law; and support human rights and advocacy programs. Key areas of focus include programs to build the capacity of foreign governments to address corruption, promote human rights, and provide refugee assistance.

³ Congressional Research Report RL33110, "The Cost of Iraq, Afghanistan, and Other Global War on Terror Operations Since 9/11," September 28, 2009.

⁴ "Comprehensive Oversight Plan for Afghanistan-Pakistan, Fourth Quarter Fiscal Year 2009 through Fiscal Year 2010," August 2009; "Comprehensive Oversight Plan for Southwest Asia and Surrounding Areas, Fiscal Year 2010," February 2010.

Economic and Social Development

Economic and social development priorities include enhancing regional trade, encouraging private sector expansion, rehabilitating infrastructure, providing access to health and education services, and encouraging legitimate agricultural development. The coordinating oversight organizations provide a wide range of programs that contribute to economic and social development, such as agriculture and counternarcotics; education and health care; infrastructure to provide energy, transportation, and other services; and reconstruction.

Contracting Oversight and Performance

It is essential that funds are spent appropriately and that the U.S. Government obtains value for the services and commodities it purchases. In addition, oversight of these funds is crucial, particularly in an environment in which there are difficulties with providing contracting staff and technical personnel to oversee contracts. Oversight in this area focuses on equipment and property, funds control, contract management, and services.

Southwest Asia Joint Planning Group

In 2007, the DoD OIG jointly established an interagency Southwest Asia Joint Planning Group (SWA JPG) and chairs the quarterly meetings. The mission of the group is to better coordinate and integrate oversight activities and to oversee efforts to prevent fraud, waste, abuse, and criminal activities in Southwest Asia. The group provides an opportunity for collaboration and teamwork with the organizations engaged in this effort, including the military inspectors general and service auditors general, combatant commands inspectors general, Defense Contract Audit Agency (DCAA), Defense Finance and Accounting Service, Defense Contract Management Agency, DoS OIG, USAID OIG, Special Inspector General for Iraq Reconstruction (SIGIR), Special Inspector General for Afghanistan Reconstruction (SIGAR), General Accountability Office (GAO), and the Commission on Wartime Contracting (CWC).

The SWA JPG frequently includes guest speakers representing key areas such as financial management and logistics. The DoD OIG Special Deputy Inspector General for Southwest Asia leads the coordination of oversight and communication with Defense leadership via the SWA JPG, resulting in improved mission support to military units conducting operations in the region.

Oversight Products

Between October 1, 2002, and September 30, 2009, 715 reports, hearings, and testimonies supporting OIF and OEF were issued. We did not categorize or identify detailed information on 29 of the 715 products (28 reports and 1 testimony), which were identified as classified⁵.

⁵ While the majority of these reports address oversight of operations of OIF and OEF, there are reports included specifically from SIGIR, SIGAR and GAO that address other programs outside the DoD. While not DoD specific, these reports are included to show that similar challenges exist in programs that collectively represent the challenges to achieve the goals of the United States in Iraq and Afghanistan.

In July 2008, we reported on the status of recommendations for 302 reports and testimonies (246 reports and 56 testimonies) and categorized these recommendations in DoD OIG Report No. D-2008-086. However, in conducting our work for the update, the oversight community identified an additional 54 reports and 10 testimonies that were not reported in the July 2008 product. The new total for the FY 2003-FY 2007 universe includes 366 reports and testimonies (300 reports and 66 testimonies, 20 of these products were classified).

The oversight community issued 298 unclassified reports in FY 2008 and FY 2009, for which the SWA JPG asked each reporting agency to categorize their products into one or more of the following six main functional areas based on their review of the pertinent areas covered in the reports and subsequent recommendations.

- Security
- Governance, Rule of Law, and Human Rights
- Economic and Social Development
- Contracting Oversight and Performance
- Crosscutting
- Other

We identified 2,486 recommendations that addressed one or more functional areas to improve operations supporting OIF and OEF. Table 1 shows the number of reports and number of categories selected for recommendations made within the six main functional areas.

**Table 1. OIF and OEF Related Reports
(FY 2008 - FY 2009)**

Functional Area	FY 2008 Reports	FY 2008 Category Selections	FY 2009 Reports	FY 2009 Category Selections
Security	63	336	114	697
Governance, Rule of Law and Human Rights	16	29	20	39
Economic and Social Development	4	13	18	36
Contracting Oversight and Performance	52	215	84	531
Crosscutting	12	24	36	94
Other	1	3	3	13

*We had 71 FY 2008- FY 2009 reports with no recommendations. In instances where a report had no recommendation, we asked the agency responsible for the report to categorize the overall subject of the report. The total number of FY 2008 and FY 2009 reports listed above will exceed 298 because reports may cover multiple functional areas.

Status of Recommendations

According to the reporting agencies, as of March 1, 2010, sufficient actions have been taken on 1,553 of the 2,486 recommendations (62 percent) and these recommendations are considered completed and closed. We did not report on any recommendations that

were closed after March 1, 2010, but will do so in a future report. Recommendations are discussed in detail in Chapter 2, where table 3 (page 22) also shows the overall status of recommendations as of March 1, 2010.

Chapter 1. Observations From Oversight of Defined Functional Areas

The oversight community issued 298 unclassified reports between October 1, 2007, and September 30, 2009, that support OIF and OEF. In order to provide a better understanding of what was reported, we focused and provided observations on the following six main functional areas, as well as specific administrative and legislative branch interests:

- Security
- Governance, Rule of Law, and Human Rights
- Economic and Social Development
- Contracting Oversight and Performance
- Crosscutting
- Other

Security

Security is a primary focus in Southwest Asia. The U.S. Administration's priority goals to achieve stability and to disrupt, dismantle, and defeat terrorist organizations in Afghanistan and Pakistan, are supported by multiple organizations. The security forces of many of these countries, including Iraq and Afghanistan, lack the personnel, equipment, and reliable vehicles needed to conduct operations without the support of U.S. and coalition forces. The intended build-up of the Iraqi and Afghanistan National Security Forces poses significant challenges to accomplishing the United States mission. Much work remains before these security forces can operate independently.

Accountability and Maintenance of Equipment

Figure 1 : Racks of M-4 carbines lined up to ensure safety and accountability



Demonstrating equipment accountability and maintenance for deployed U.S. military forces, as well as equipment shipping and receiving are major challenges for the Department. For example, the NAVAUDSVC reported in FY 2008 that United States Marine Corps units involved in shipping and receiving small arms, often did not follow established (and required) control procedures to ensure that in-transit weapons shipments were monitored and accountability was maintained. In

addition, USMC management did not provide adequate oversight of the in-transit weapons shipping process or hold USMC units accountable for not following required procedures. Much research needed to be done to determine if any weapons had actually

been lost or stolen. NAVAUDSVC indicated that, because of the age of some of these transactions and the lack of audit trails, there would probably be no conclusive answer for many of the transactions.⁶

In FY 2008, AFAA reported the mobility bag program management could be improved by reducing the number of home station mobility bags to achieve more than \$44 million in additional benefits. Mobility bags contain all or most of the mobility assets required for deployment. They can be issued quickly to deploying personnel during emergency situations. Personnel did not effectively manage mobility bag inventories and shelf-life assets in the U.S. Central Command Air Force area of responsibility, resulting in personnel deploying unsafe items. Also, because Air Force personnel did not follow up on mobility bag transfers, accountability was lost for mobility bags valued at \$665,393.⁷

In FY 2009, USAAA reported that visibility over shipping containers was systemically problematic in Southwest Asia and found three overarching factors the Army should have addressed to improve visibility over shipping containers, including: the continued use of containers beyond their intended purpose (storage being the primary example); categorization and treatment of containers as expendable assets; and the absence of sufficient container management education and training at logistics schools. USAAA stated that addressing these factors, particularly the key logistics gap concerning storage, would mitigate future container management challenges and should result in significant cost avoidance for the Army.⁸

In FY 2009, DoD OIG reported that while the USMC recovery and reset efforts for reviewed equipment were generally effective, there were issues concerning USMC's handling of supplemental funds requests. Approximately 5.6 percent of the supplemental funds requested did not meet DoD or USMC guidance for inclusion in the supplemental funds request. DOD OIG determined that USMC requested funding based on:

- Requirements that the USMC categorized as low priority and desirable, but the guidance said that it should have been for only essential requirements;
- Estimated combat losses when the guidance stated these requirements should be based on actual losses;
- Requirements based on inaccurate unit prices; and
- Requirements that exceeded approved requirements.

Further, retaining supporting documentation allows senior officials to ensure that only bona fide, documented requirements are funded to sustain current and future readiness rates. As a result of the Marine Corps' actions, approximately \$383.3 million in FY 2007 supplemental funds may have been put to better use, and an additional \$138 million requested was unsupported.⁹

⁶ NAVAUDSVC Report No. N2008-0008.

⁷ AFAA Report No. F2008-003-FD3000.

⁸ USAAA Report No. A-2009-0069-ALL.

⁹ DoD OIG Report No. D-2009-066.

Physical Security and Personnel Security

The oversight community identified opportunities to improve physical security and personnel security for OIF and OEF. In April 2009, SIGIR reported on the DoD oversight of serious incidents (such as attacks, deaths, injuries, and property damage) involving private security contractors in Iraq, including a number of opportunities to improve the serious incident reporting, investigating, and remediating processes. For example, DoD-managed Contractor Operations Cells and U.S. Embassy Regional Security Office databases did not capture all reported serious incidents and did not present a complete picture of the serious incidents they were tasked to track. This may have indicated database management problems or the failure of the private security contractors to follow reporting requirements.¹⁰

In October 2008, NAVAUDSVC reported that opportunities exist within the USMC to improve the overall critical asset identification process, such as improving command participation, using authoritative sources for mission essential tasks, clarifying tier definition criteria, implementing uniform training, and securing a dedicated funding source. The report stated that these opportunities existed because there were insufficient internal controls and oversight, and also a lack of clear guidance to ensure that a complete and accurate record existed of assets and infrastructures deemed critical to the execution of DoD and USMC missions and core capabilities.¹¹

Training and Equipping National Security Forces

The Department faces challenges in properly training and equipping national security forces supporting OIF and OEF, which effects program and equipment capabilities.

Figure 2: Afghan National Police unit members after returning to their district



In FY 2009, SIGAR reported on the Combined Security Transition Command – Afghanistan’s (CSTC-A) oversight of a \$404 million contract that provides training and training support for the Afghanistan National Security Forces in 17 locations throughout Afghanistan. The SIGAR

found that CSTC-A’s oversight of a \$404 million contract was limited, and as a result, CSTC-A lacked assurances that U.S. funds were being spent in accordance with contract requirements. Without strong oversight, payments to contractors were based primarily on a contractor having reported that it had met requirements specified in the contract. The

¹⁰ SIGIR Report No. 09-019.

¹¹ NAVAUDSVC Report No. N2009-0006.

absence of periodic field visits by qualified contracting oversight personnel put U.S. funds at risk of waste or abuse.¹²

In FY 2009, GAO found that DoD and State had not overcome persistent obstacles affecting the success of their programs, including a lack of dedicated personnel for creating new mentor teams to support focused development of police districts, which put in jeopardy the ability of the Focused District Development program to achieve its goals because it must compete with an expanding Afghan National Army training program. In addition, the Departments of Defense and State had not overcome the resistance of Afghan National Police regional commanders, who were not cooperating with efforts to validate almost 29,400 names registered to receive Afghan National Police identification cards that would help ensure contributions to the Law and Order Trust Fund for Afghanistan to pay the wages of Afghan police were not being used to pay nonexistent or inactive personnel.¹³

In FY 2009, SIGIR reported that the Multi-National Security Transition Command-Iraq (MNSTC-I) did not properly oversee a \$220 million depot integrator contract. Required equipment was not installed and Iraqi students did not attend training. As a result, the objectives an Iraqi military depot maintenance capability fell far short of the initial contract goals. SIGIR indicated that until these problems were resolved, the Iraqi Army's ability to independently conduct depot level maintenance would be limited. Nonetheless, MNSTC-I reported at the time that it intended to transfer the facility on December 31, 2009, "as is," without regard to the level of facility, equipment, or training development.¹⁴

On September 30, 2009, DoD OIG reported 14 examples where progress had been made in the areas of Afghanistan National Security Forces doctrine, training, leader development, material/logistics, and international cooperation. The report also identified challenges in the following areas:

- Oversight of contracting and contractors;
- Strength of the Afghan National Security Forces;
- Logistics development and sustainable capacity of the Afghan National Security Forces;
- Community policing, rule of law, and the counterinsurgency fight;
- Lack of accountability at all levels of the Afghan National Security Forces; and
- U.S. and International Security Assistance Force/Coalition trainers and mentors.¹⁵

Warfare Support

Another set of challenges for the Department are U.S. warfare training and management of assets required to support U.S. military forces for Overseas Contingency Operations.

¹² SIGAR Report No. Audit-09-1.

¹³ GAO Report No. GAO-09-280.

¹⁴ SIGIR Report No. 09-027.

¹⁵ DoD OIG Report No. SPO-2009-007.

For example, in the first two quarters of FY 2009, NAVAUDSVC reported that some active service members were not receiving mandatory preparation counseling 90 or more days prior to separating from the USMC, as required by public law. By not providing counseling when required, the USMC did not ensure the affected service members received timely information about transition services, benefits, and entitlements available to assist them in adjusting to civilian life. Also, the USMC was not able to determine why Marines did not receive training as required because 71 percent of mandatory forms were missing from the official military personnel files or were filled out incorrectly.¹⁶

Air Force personnel could improve war reserve materiel management. In January 2009, AFAA reported Air Forces Central Command planners overstated war reserve material requirements by more than 17,000 assets totaling \$240.4 million, and misstated associated asset authorizations by more than 34,000 items valued at nearly \$600 million, which resulted in Air Forces Central Command officials not identifying and canceling unnecessary buy requirements totaling \$155.6 million, or identifying and filling 3,800 unfilled critical equipment authorizations. Air Forces Central Command did not properly account for war reserve material assets with an overall accountability error rate of 37 percent and inadequate inventory controls increased the risk for undetected lost assets or fraud, waste, and abuse for \$1 billion in assets.¹⁷

DoD OIG reported in FY 2009 that in FY 2004, DoD transferred more than \$126 million from the Defense Emergency Response Fund to the Iraq Freedom Fund as required by the public laws. DoD OIG reported that the components did not review their obligations to ensure they were valid and accurate and that unliquidated obligations were deobligated. As a result, in July 2009, 5 years and 6 months after the public law had mandated the transfer of balances in the Defense Emergency Response Fund to Iraq Freedom Fund, there was still about \$260 million (\$108.9 million classified as unpaid obligations and \$151.1 million classified as unobligated) in the Defense Emergency Response Fund for GWOT that DoD needed to transfer to the Department of Treasury because the proscribed time under the law to transfer the funds to the Iraq Freedom Fund had expired.¹⁸

Governance, Rule of Law, and Human Rights

The United States is working to strengthen constitutional governments in the region so that they respond to their citizens' needs; build the capacity of justice systems and respect for the rule of law; and support human rights and advocacy programs. Key areas for which oversight is provided involve government capacity building, programs to address corruption and promote human rights, and refugee assistance.

¹⁶ NAVAUDSVC Report No. N2009-0046.

¹⁷ AFAA Report No. F2009-0003-FD3000.

¹⁸ DoD OIG Report No. D2009-098.

Government Capacity Building

Coalition forces, as well as international humanitarian organizations, have worked extensively to address programs designed to stabilize communities; foster agricultural and economic growth (including loan programs and state-owned enterprise programs) ; and build the capacity of national, local, and provincial governments in areas such as the rule of law, oversight, and governance.

For example, in September 2009, SIGAR reported on U.S. and donor assistance and coordination of support for Afghan election preparation, and assessed the assistance provided to strengthen the capacity of the Afghan electoral institution, specifically the Independent Election Commission. SIGAR emphasized that conducting credible and acceptable elections not only depends on the integrity of the election process but also the willingness and ability of the next Afghan government to continue to build the commission's capabilities so that democratic principles and the electoral processes are sustained.¹⁹

In January 2009, SIGIR reported on the operation- and performance-measuring practices of the Provincial Reconstruction Teams. SIGIR stated the Office of Provincial Affairs had taken action to develop a performance monitoring system to assess provincial capacity and the outcomes of Provincial Reconstruction Teams activities, but that the Office of Provincial Affairs had not maintained a strong control environment to assure they will develop and execute work plans.²⁰

Anticorruption

The oversight community actively reviews anticorruption programs designed to deter gross abuses of the public trust for private gain. When left unchecked, corruption can significantly hinder economic development. Anticorruption efforts are of particular importance in Iraq and Afghanistan given the extent to which past regimes openly accepted government corruption as the norm.

In Iraq, SIGIR has worked extensively in anticorruption programs, issuing numerous reports addressing U.S. embassy efforts to manage a multitude of U.S. Government agency anticorruption programs. In FY 2009, SIGIR reported on DoS progress in implementing its revised anticorruption management plan, and addressing previous SIGIR recommendations, and the anticorruption efforts of the Iraq government. The report highlighted that recent actions by the DoS and U.S. Embassy in Iraq showed a continued commitment to improving the U.S. anticorruption program; however, more remained to be accomplished to fully establish and implement a comprehensive and effective program. SIGIR determined that the U.S. anticorruption strategy lacked metrics that tied program activities to goals, as well as baselines from which progress could be

¹⁹ SIGAR Report No. Audit-09-6.

²⁰ SIGIR Report No. 09-013.

measured, leaving future program investments vulnerable to wasteful spending, ineffectiveness, and inefficiency.²¹

Human Rights

The oversight community has worked to address projects focused on human rights, such as trafficking in persons and sexual harassment.

In June 2008, GAO reported human rights as an issue that has complicated the development of capable Iraqi Security Forces. According to GAO, Iraq's Shi'a-dominated government has engaged in sectarian-based human rights violations and has tolerated abuses committed by Shi'a militias with ties to political factions in the governing coalition. The Iraqi government, through its security forces, has committed arbitrary arrest, prolonged detention without due process, targeted executions, and torture against non-Shi'a Iraqis.²²

Refugee Assistance

Figure 3: U.S. and Italian medical personnel provide medical assistance to an Afghan child.



Iraqi refugees are one of the largest urban populations the United Nations has been called on to assist. The United Nations reports government estimates of up to 4.8 million Iraqis displaced within the last 5 years, with two million fleeing, primarily to Syria and Jordan. Oversight of this area addresses programs designed to provide resettlement and placement, cash and medical assistance, food, and employment and social services to refugees. In FY 2009, GAO reported

that an insufficient quantity of staff to monitor projects, difficulties gaining access to projects and refugees, and the lack of reliable data on education and health needs hindered DoS's efforts to ensure that projects were helping the intended beneficiaries. U.S. and international efforts to effectively provide humanitarian assistance to Iraqi refugees in neighboring countries were impeded by two key factors – the lack of reliable estimates on the needs of Iraqi refugees and data on the funding targeted toward Iraqi refugee programs.²³

Economic and Social Development

Efforts to advance economic and social development in the region affected by OIF and OEF are critical to regional stabilization, the success of U.S. efforts, and the eventual drawdown of U.S. forces from the region. Economic and social development priorities

²¹ SIGIR Report No. 08-023.

²² GAO Report No. GAO-08-837.

²³ GAO Report No. GAO-09-120.

include enhancing regional trade, encouraging private sector expansion, rehabilitating infrastructure, providing access to health and education services, and encouraging legitimate agricultural development. Oversight products identify a wide range of programs that contribute to economic and social development, such as agriculture and counternarcotics; education and health care; infrastructure to provide energy, transportation, and other services; and reconstruction.

Agriculture and Counternarcotics

Figure 4: Counternarcotics exercise conducted near Dabaray, Afghanistan.



Agriculture and counternarcotics oversight address the management of counternarcotics programs and sustainable, legal agricultural crop production for both consumption and production in the region and the impact of these programs on economic and social development. During a site visit to evaluate counternarcotics detention facility procedures in September 2009, SIGAR reported that all detention cells were occupied by low-profile detainees, whereas, according to State and Justice Department officials, the facility was

built with the intention of housing mid- and high-profile drug traffickers. Because it was filled with low-profile detainees, the facility did not have any available detention cells to hold mid- and high-profile drug traffickers. Further, SIGAR reported their concern that the new detention facility, once constructed, may become filled with low-profile prisoners, rather than the high-value targets for whom the facility was designed. This could have a negative effect on the ability of the Criminal Justice Task Force to investigate major narcotics offenders and the Central Narcotics Tribunal to prosecute them.²⁴

Education and Healthcare

Reviews in this area address programs related to education and medical care programs in the region and the impact of these programs on economic and social development and advancement. In April 2009, SIGIR reported on a U.S. Army contract for the design and construction of 150 primary healthcare centers (PHCs) and identified that just two years later, with the PHCs in various construction phases, the U.S. Government terminated the PHC task orders. The U.S. Army Corps of Engineers' Gulf Region Division has completed construction of most of the PHCs despite poor security conditions that led to incidents such as the bombing of some facilities. Gulf Region Division awarded follow-on construction contracts to Iraqi contractors to complete the PHCs and then reported, at the time of the report, that construction was completed. As a result of the changes to the original program, SIGIR identified the following:

²⁴ SIGAR Report No. Audit-09-7.

- The program cost about \$345 million, \$102 million more than the original contract planned.
- PHCs were transferred to the Iraq Ministry of Health as much as three years later than planned.
- Only 133 PHCs were built instead of the 150 PHCs indicated by the original contract.
- Not all of the 133 PHCs reported completed were completed and open to the public at the time of the report.
- Significant uncorrected construction deficiencies and non-operating medical equipment were identified at four open and operating PHCs.

Figure 5: Surgical team at Balad Hospital in Iraq providing critical medical services.



SIGIR stated in its report that, without sufficient accountability and transparency of PHC program status, the U.S. Government does not have the information essential to determine whether any further U.S. management attention is needed to prevent some or all of its PHC investment from being wasted.²⁵

Infrastructure

Figure 6: Bridge construction project in Iraq.



In FY 2009, GAO reported that the construction of a fully upgraded regional highway network was expected to foster regional trade and contribute to Afghanistan's economic development. The Afghan government, in conjunction with international donors, established the goal of completing these roads by the end of 2008. The United States and other donors committed more than \$1.5 billion for the over 3,200 kilometer regional highway network,

and completed about 60 percent of these highways as of February 2008. GAO indicated that, at that time, an additional 29 percent of the construction was ongoing. Funding for the remaining 11 percent had been committed, but construction had not begun. Completion of the regional highway was not expected until December 2009, in part, because of the timing of the financial commitments.²⁶

²⁵ SIGIR Report No. 09-015.

²⁶ GAO Report No. GAO-09-626SP.

Reconstruction

U.S. agencies and commands in Afghanistan have management information systems for collecting data on reconstruction activities, but there is no single system that provides complete and accurate information of all completed, underway, and planned reconstruction activities. In October 2008, SIGAR reported that the availability and use of management information systems for project management varied significantly and provided little opportunity for sharing information without considerable effort. Sharing reconstruction information between agencies and commands typically occurred through periodic meetings and manually intensive processes involving spreadsheets, presentations, and other ad hoc reports. This situation provided an increased chance of duplication of efforts, conflicting ventures, and overall wasted resources. SIGAR also indicated that a more formal, fully coordinated effort among key U.S. Government implementing entities was needed to jointly assess current information systems and develop the requirements for an integrated management information solution.²⁷

Contracting Oversight and Performance

It is essential that funds are spent appropriately and that the U.S. Government obtains value for the services and commodities it purchases. Oversight of these funds is crucial, particularly in an environment in which there are difficulties with providing contracting staff and technical personnel to oversee contracts. Oversight in this area focused on equipment and property, contract management, funds control, Defense Contract Audit Agency, and services.

Equipment and Property

Equipment and property reviews address specific or multiple contracts, which may be used to acquire, manage, construct, or maintain equipment or property used in Overseas Contingency Operations. As the United States draws down its forces in Iraq, the re-posturing of DoD equipment and property is a massive and expensive effort. In September 2008, GAO reported that efforts had been made to synchronize planning for re-posturing, but that DoD, U.S. Central Command, and the military services had not yet clearly established all of the roles and responsibilities for managing and executing the drawdown of materiel from Iraq.²⁸

In Afghanistan, the United States and its allies are focusing on strengthening its presence in the area. DoD OIG has reported on efforts to account for property. For example, DoD OIG found that the U.S. Army Corps of Engineers, Afghanistan Engineer District, did not properly negotiate and award two contract modifications related to the construction of the Kabul National Military Hospital, and that the Afghanistan Engineer District improperly exercised a contract option that did not have well-defined requirements on one of the National Military Hospital contracts.²⁹ USAAA found that supply activities were not staffed and equipped in a cost-effective manner and thus were unable to ensure contractor

²⁷ SIGAR Report No. Audit-09-3.

²⁸ GAO Report No. GAO-08-930.

²⁹ DoD OIG Report No. D-2009-076.

requirements were reasonable and effectively supported staffing and equipment levels at supply activities.³⁰

Contract Management

The reliance of the Department on contractors presents several broad management challenges, including determining which functions and activities should be contracted out; developing a total workforce strategy to address the appropriate mix, roles, and responsibilities of contractor, civilian, and military personnel; and ensuring appropriate oversight, including addressing risks, ethics concerns, and surveillance needs. Such issues take on heightened significance in Iraq and Afghanistan. Reviews of this area address all or part of contract requirements, acquisition strategy, contracting, contract management, or contract administration. Reviews of contract administration may include reviews of the contracting officer representative's assignment, delegation, training, and performance. In general, the reviews may include contracting oversight and performance, and may refer to the post-award management and oversight of contract actions.

CWC reported in FY 2009 that the ability of the government to detect contract cost errors and material misstatements was seriously impeded by contractors' inadequate internal controls over their business systems.³¹ SIGIR issued a series of focused audits, and in FY 2008 reported that the complex nature and unstable security environment in Iraq contributed to millions of dollars lost on incomplete, terminated, and abandoned projects, and contract management weaknesses also played a key role in the contract outcomes. The weaknesses included a high turnover of contracting officers, a heavy contracting officer workload, missing records, and a failure to follow-up on deficiencies. These weaknesses created an environment conducive to waste and inefficiency.³² In FY 2008, the USAAA reported that controls over dining facility operations under the Logistics Civil Augmentation Program contract needed improvement to make sure dining facility operations were performed in the most efficient and effective manner. Specifically:

- Contractor standing operating procedures were missing, incomplete, or lacking adequate internal controls to properly manage and operate dining facilities.
- Lack of adequate controls in production schedules, the 21-day menu plan, portion control, and warehouse operations created waste of subsistence items and unnecessary expenditures.
- Command had not established a basic daily food allowance and had not required the contractor to manage a financial account card as required by Army guidance. If the contractor managed a financial account card as required, annual food expenditures could have been reduced by an estimated \$61.5 million at two forward operating bases reviewed.³³

³⁰ USAAA Report No. A-2008-0090-ALL.

³¹ CWC Special Report Number 1, "Special Report on Contractor Business Systems, Defense agencies must improve their oversight of contractor business systems to reduce waste, fraud, and abuse," September 21, 2009.

³² SIGIR Report No. 08-019.

³³ USAAA Report No. A-2008-0091-ALL.

Funds Control

It is vital that civilian and military personnel authorized to obligate and expend funds in support of Overseas Contingency Operations use resources derived from a centrally funded transfer account in order to ensure the funds are used in a fiscally responsible manner. Funds control addresses oversight work that reviews the effectiveness, quality, and efficiency of controls of government managers that ensure proper management and accountability of funds disbursed; proper use of funds; and proper reporting, including accuracy in DoD financial reports.

In April 2009, SIGIR reported a need to track provincial reconstruction team program costs in Iraq. DoS and DoD officials concurred that, with additional effort, existing financial systems could track most provincial reconstruction team costs. SIGIR indicated that historical cost data could be useful in planning and implementing other reconstruction operations using provincial reconstruction teams.³⁴ In July 2009, NAVAUDSVC reported significant internal control weaknesses at several Southwest Asia locations. These control weaknesses led to inappropriate awards of 15 personal services contracts, purchase card decisions that were not sufficiently supported, \$14 million in commercial payments that lacked the minimum documentation for a valid payment, and a disbursing office that had not established formal policies and procedures addressing cash management for paying agents.³⁵

In August 2009, USAAA reported that the process used to acquire role-players was not cost effective because each training site contracted for role-players individually, instead of using a more corporate-wide approach. According to USAAA, the Army could save about \$25.9 million by using a corporate-wide contracting approach and recouping overpayments from the contractor.³⁶

DCAA Audits

In FY 2009, the CWC reported that DCAA's reports were not informative enough to help contracting officers make effective decisions and that the agency was under-resourced to respond effectively to wartime needs.³⁷

DCAA's services include professional advice to acquisition officials on accounting and financial matters to assist them in the negotiation, award, administration, and settlement of contracts.

In addition to DCAA's involvement in the negotiation and award of contracts, significant resources are also dedicated to overseeing the allowability, allocability, and reasonableness of incurred and billed costs. Procedures that govern the costs incurred in-

³⁴ SIGIR Report No. 09-020.

³⁵ NAVAUDSVC Report No. N2009-0041.

³⁶ USAAA Report No. A-2009-0202-FFF.

³⁷ CWC Special Report Number 1, "Special Report on Contractor Business Systems, Defense agencies must improve their oversight of contractor business systems to reduce waste, fraud, and abuse," September 21, 2009.

country are also tested through reviews of contractor timekeeping, subcontract management, and cash management/disbursement. Finally, to ensure that adequate internal controls are in place regarding the contractor's policies and procedures, DCAA performs audits associated with critical internal control systems, with an emphasis on estimating, subcontract management, and billing systems.

DCAA Audits Related to Overseas Contingency Operations

The DCAA audit workload related to military operations and reconstruction in Iraq is driven by contracting officer requests, audits required for ongoing contract oversight, or by requests from other DCAA offices. Most contracting officer requests are for proposal audits, pre-award accounting system audits, or for special audits to address specific contract concerns or issues. Audit reports for requested audits are addressed to the procuring contracting officer or the administrative contracting officer. Contract-required audits include incurred cost, labor timekeeping, internal control systems, purchase existence and consumption, and cost accounting standards. Contract-required audits are initiated by DCAA and performed periodically throughout the life of cost-type contracts. These audit reports are addressed to the primary administrative contracting officer. The cognizant DCAA office is determined by the location of the contractor's accounting records. Most of these records are maintained stateside. Much of the audit effort performed in-theater is in response to requests for audit assistance from other DCAA offices to perform labor floor checks, verify assets or purchases, evaluate contractor operations, and other efforts that can only be performed in-theater. See Table 2 for a summary of the DCAA products issued.

Table 2. DCAA Audits Related to Iraq/Afghanistan FY 2004- FY 2009

DESCRIPTION OF AUDIT AREA	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Price Proposal	128	186	159	105	66	119
Agreed-Upon Procedures Price Proposal	113	50	21	13	0	0
Other Special Requested Audits	123	190	142	71	63	33
Incurred Cost	1	8	15	27	78	25
Labor Timekeeping	59	82	76	60	40	67
Internal Controls	47	59	37	32	26	29
Pre-award Accounting Survey	30	20	39	6	4	5
Purchase Existence and Consumption	15	19	14	23	12	28
Cost Accounting Standards	28	50	33	39	44	22
Other	23	42	68	47	45	30
Total	567	706	604	423	378	358

1. **Price Proposals** - Audits of price proposals submitted by contractors in connection with the award, modification, or repricing of Government contracts or subcontracts
2. **Agreed-Upon Procedures Price Proposal** - Evaluation of specific areas, including actual labor and overhead rates and/or cost realism analysis, requested by customers in connection with the award of Government contracts or subcontracts
3. **Other Special Requested Audits** - Audit assistance provided in response to special requests from the contracting community based on identified risks
4. **Incurred Cost** - Audits of costs charged to Government contracts to determine whether they are allowable, allocable, and reasonable
5. **Labor Timekeeping** - Audits to determine if the contractor consistently complies with established timekeeping system policies and procedures for recording labor costs
6. **Internal Controls** - Audits of contractor internal control systems relating to the accounting and billing of costs under Government contracts
7. **Pre-award Accounting Survey** - Pre-award audits to determine whether a contractor's accounting system is acceptable for segregating and accumulating costs under Government contracts
8. **Purchase Existence and Consumption** - The physical observation of purchased materials and services and related inquiries regarding their documentation and verification of contract charges
9. **Cost Accounting Standards** - Audits of Contractor Disclosure Statements and compliance with Cost Accounting Standards
10. **Other** - Significant types of other audit activities including compliance with Truth in Negotiations Act, audits of provisional billing rates, and audits of claims and termination settlement proposals

Services

Services oversight addresses contract actions that generally require the time and effort of a contractor, to include private security contractors, whether for personnel or physical security. These reviews address the types of contracts used to obtain the service, award fee management, and other controls over the contractor to ensure services were received as expected, contracts were properly written to ensure expectations would be met, and services provided were in the interest of the government and the taxpayer.

In FY 2009, DoD OIG reported that controls over contractor common access cards needed improvement; specifically, that contractor common access cards were not consistently approved, issued, reverified, revoked, or recovered by the Department. DoD OIG also reported that better Army oversight was required for a contractor system that issued over 25,428 common access cards to contractors deploying to Southwest Asia.³⁸

In FY 2009, the USAAA reported that processes and procedures were not adequate to ensure the Gulf Region Division executed procurement actions to maximize the delivery of construction in Iraq. Internal controls needed strengthening to ensure: actions were taken to correct identified deficiencies within the contracting offices; proper oversight was provided to contracting offices; required documents were prepared and retained to support key acquisition decisions; adequate training was provided to contracting personnel; and a long-term staffing plan was in place to ensure the Gulf Region Division could meet the demands of Iraqi Reconstruction. In addition, the reach-back program that was intended to provide support to Gulf Region Division personnel stationed in Iraq was not operating effectively or efficiently.³⁹

Crosscutting

Crosscutting issues address reviews that relate to multiple category selections (Security; Government, Rule of Law, and Human Rights; Economic and Social Development; and Contracting and Oversight Performance).

For example, in April 2009, GAO reported key issues for consideration in developing oversight agendas and determining the way forward in securing and stabilizing Afghanistan. Significant oversight would be needed to help ensure visibility over the cost and progress of these efforts. The enclosures suggested areas for additional oversight, on topics such as U.S. and international commitments; the security environment; U.S. forces and equipment; Afghan National Security Forces; counternarcotics efforts; economic development; government capacity; accountability for U.S.-provided weapons; and oversight of contractor performance.⁴⁰

³⁸ DoD OIG Report No. D-2009-005.

³⁹ USAAA Report No. A-2009-0244-ALL.

⁴⁰ GAO Report No. GAO-09-473SP.

Other

Other projects address unique subject matter related to improving oversight in the Southwest Asia region, but do not fit into an established category.

For example, in FY 2009 USAAA reported in the FYs 2010-2015 Program Objective Memorandum the process that five of the six Program Evaluation Groups used to determine critical requirements were not fully transparent, and, in many cases, requirements were not classified as critical if supplemental funds were available. USAAA also identified that some enduring requirements for FYs 2010-2015 were not fully considered while building the Program Objective Memorandum (base budget) primarily because of conflicting and changing DoD guidance and the Army's continued reliance on the supplemental. Additionally, the Army needed greater transparency and better criteria for identifying incremental costs of war to be included in Overseas Contingency Operations requests and those enduring requirements that need to migrate to the base budget.⁴¹

⁴¹ USAAA Report No. A-2009-0188-FFM.

Chapter 2. Actions Taken by Management to Address Recommendations Made During the Period October 1, 2002, through September 30, 2009

As of March 1, 2010, sufficient actions had been taken on 1,553 of the 2,486 recommendations (62 percent). These recommendations are considered completed and closed by the reporting oversight organizations.

This report is an update of the status of recommendations identified in DoD OIG Report D-2008-086 and for recommendations made in reports during FY 2008 and FY 2009. Of the 1,034 recommendations related to the FY 2003 through FY 2007 reports, 925 (89 percent) have been closed, while 109 of them (11 percent) remain open as of March 1, 2010.

We are not reporting on any recommendations that may have been closed after March 1, 2010, but will do so in our report on FY 2010 products. Table 3 shows the overall status of recommendations as of March 1, 2010.

Table 3. Overall Status of Recommendations

FY of Report	Recommendation Total	Closed	Percent Closed	Open	Percent Open
FY 2003	29	29	100%	0	0%
FY 2004	109	106	97%	3	3%
FY 2005	338	328	97%	10	3%
FY 2006	299	270	90%	29	10%
FY 2007	259	192	74%	67	26%
FY03–FY07 Subtotal	1034	925	89%	109	11%
FY 2008	450	279	62%	171	38%
FY 2009	1002	349	35%	653	65%
FY08–FY09 Subtotal	1452	628	43%	824	57%
Total	2486	1553	62%	933	38%

Table 4 shows the number of reports and recommendations for each agency for FYs 2008 and 2009.

Table 4. FY 2008-FY 2009 Reports and Recommendations by Agency

Agency	2008 Reports	2008 Recommendations	2009 Reports	2009 Recommendations
USAAA	29	142	51	179
AFAA	5	10	7	13
NAVAUDSVC	4	18	13	113
DoD OIG	30	181	55	568
GAO	24	63	24	49
SIGIR	28	36	27	61
SIGAR	N/A	N/A	7	14
CWC	0	0	2	5
Totals	120	450	186	1002

Table 5 shows the FY 2008 and FY 2009 status of recommendations for each agency in our report as of March 1, 2010.

Table 5. FY 2008-FY 2009 Status of Recommendation by Agency

Agency	Open FY 2008	Closed FY 2008	% Closed FY 2008	Open FY 2009	Closed FY 2009	% Closed FY 2009	Overall Closed %
USAAA	76	66	46%	90	89	50%	48%
AFAA	1	9	90%	6	7	54%	70%
NAVAUDSVC	1	17	94%	62	51	45%	52%
DoD OIG	18	163	90%	371	197	35%	48%
GAO	50	13	21%	48	1	2%	13%
SIGIR	25	11	31%	59	2	3%	13%
SIGAR	N/A	N/A	N/A	12	2	14%	14%
CWC	0	0	N/A	5	0	0%	0%
Totals	171	279	62%	653	349	35%	43%

Standards for Follow up on Recommendations

Office of Management and Budget Circular A-50, “Audit Follow-up,” September 29, 1982, states that audit follow up is an integral part of good management and is a shared responsibility of agency management officials and auditors. Each agency must establish systems to ensure the prompt and proper resolution and implementation of

audit recommendations. These systems must provide for a complete record of actions taken on both monetary and nonmonetary findings and recommendations.⁴²

Generally accepted government auditing standards prescribe follow-up requirements for audit findings and recommendations. Accordingly, for performance audits, generally accepted government auditing standards state that auditors should evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements that are significant. Auditors should use this information in assessing risk and determining the nature, timing, and extent of current work, including determining the extent to which testing the implementation of the corrective actions applies to the current engagement objectives.⁴³

DoD Directive 7650.3, “Follow-up on General Accounting Office, Department of Defense Office of Inspector General, and Internal Audit Reports,” October 18, 2006, provides guidance for GAO, DoD OIG, and other DoD internal audit organizations. Follow-up is an integral part of good management and is a responsibility shared by DoD managers and auditors. Each agency implements its own follow-up program in accordance with the prescribed standards.⁴⁴

⁴² Office of Management and Budget Circular A-50, September 29, 1982.

⁴³ GAO-07-731G Government Auditing Standards, July 2007, Chapter 7 “Field Work Standards for Performance Audits,” Section 7.36 “Previous Audits and Attestation Engagements.”

⁴⁴ DoD Directive 7650.3, “Follow-up on General Accounting Office (GAO), DoD Inspector General (DoD OIG), and Internal Audit Reports,” October 18, 2006.

Appendix A. Scope and Methodology

USAAA, NAVAUDSVC, AFAA, DoD OIG, GAO, SIGIR, SIGAR, and CWC issued 715 products (606 reports, 5 hearings, and 104 testimonies) (686 unclassified and 29 classified) beginning FY 2003 through FY 2009 that support OIF or OEF. This non-audit service report identifies 715 OIF and OEF related products from FY 2003 through FY 2009 issued and given by the oversight community.

The Department of State Office of Inspector General and the U.S. Agency for International Development Office of Inspector General chose not to participate in the scope of this product, therefore, while a list of their products are identified in the appendices, the products of these agencies are not reflected or counted toward the total indicated in the body of the report.

We did not categorize the testimonies in the report. We identified the OIF and OEF related reports⁴⁵ and relied on the reporting oversight agencies for their quality control standards, as a result, we did not review the supporting documentation for any of the reports. In order to focus our observations, we used functional areas identified in the FY 2009-2010 Comprehensive Oversight Plan for Afghanistan/Pakistan and the FY 2010 Comprehensive Oversight Plan for Southwest Asia to categorize the reports.

The overall categories (functional areas) used for the purposes of presentation of the observations are:

- Security
- Governance, Rule of Law, and Human Rights
- Economic and Social Development
- Contracting Oversight and Performance
- Crosscutting
- Other

The team used subcategories identified in the FY 2009-2010 Comprehensive Oversight Plan for Afghanistan/Pakistan (the Plan) and the FY 2010 Comprehensive Oversight Plan for Southwest Asia. Based on the categories and subcategories identified in the Plan the team compiled the following definitions for vetting and categorization of observable issues and recommendations:

⁴⁵ This product focuses mainly on reports issued to DoD; however, SIGIR, SIGAR, and GAO issued reports that may have included recommendations to non-DoD components but are related to the overall United States goals in Southwest Asia. This product includes all SIGIR, SIGAR, GAO, CWC and DoD reports, hearings, and testimonies, excluding classified reports, beginning in FY 2003 through FY 2009. The examples used in this product come from reports issued in FY 2008 and FY 2009.

Security

- **Accountability & Maintenance of Equipment:** Addresses government-owned equipment and property used in support of a DoD or other U.S. government activity. This category does not address those matters related to contracting acquisition actions or any contracted maintenance, but does address accountability throughout the complete life cycle. The complete life cycle includes accounting for proper disposal or transfer of equipment or property to a host government.
- **Physical Security & Personnel Security:** Addresses the physical security of military and civilian personnel and their operational bases (permanent, mobile, and temporary). This includes, but is not limited to, reviews of security clearances and identification cards.
- **Training and Equipping National Security Forces:** Addresses the reviews of training and equipping organizations that are critical for stability in sovereign nations (Iraq, Afghanistan, Pakistan, others). It also includes advising, assisting, or mentoring activities. National security forces may include national army/navy/air force/coast guard/other military, the Frontier Corps, national and local police, and special and border police.
- **Warfare Support:** Addresses reviews related to supporting military operations such as planning, logistics and transportation functions, and the results of those military operations. It also would include reviews of such programs as the Wounded Warrior care, both outside the continental United States and upon return to the continental United States, pre- and post-mobilization efforts, training, etc.

Governance, Rule of Law, and Human Rights

- **Government Capacity Building:** Addresses programs designed to stabilize communities; foster economic (including loan programs and state-owned enterprise programs) and agricultural growth; and build the capacity of the national, local, and provincial governments such as Rule of Law, oversight, and governance.
- **Anticorruption:** Addresses reviews of programs and projects focused on prevention of improper or unlawful conduct intended to secure a benefit for oneself or another. Particular emphasis is placed on political corruption and bribery.
- **Human Rights:** Addresses projects focused on the quality of the basic rights and freedoms to which all humans are entitled. Topics may include, but are not limited to, trafficking in persons and sexual harassment.
- **Refugee Assistance:** Addresses oversight of programs designed to provide resettlement and placement, cash and medical assistance, food, employment, and social services to refugees.

Economic and Social Development

- Agriculture and Counternarcotics: Addresses reviews related to the management of counternarcotics programs and sustainable, legal agricultural production for both consumption and production in the region and the impact of these programs on economic and social development.
- Education and Healthcare: Addresses programs related to education and medical care programs in the region and the impact of these programs on economic and social development and advancement.
- Infrastructure: Addresses programs related to acquiring or refurbishing resources such as buildings or infrastructure equipment required for economic and social development and sustainability in the region. This may include public works, such as water and energy grids, as well as educating personnel on proper maintenance and future construction requirements.
- Reconstruction: Addresses programs related to the reconstruction or reestablishment of assets, in addition to infrastructure, affected by destabilization and the resulting destruction experienced in the region and the impact of this reconstruction on economic and social development.

Contracting Oversight and Performance

- Equipment and Property: Reviews address specific or multiple contracts that may acquire, manage, construct, or maintain equipment or property used in contingency operations.
- Contract Management: Addresses parts or all of contracting requirements, acquisition strategy, management, and administration. Reviews of contract administration may include a review of the contracting officer representative's assignment, delegation, training, and performance. In general, the review may include contracting oversight and performance, and may refer to the post-award management and oversight of contract actions.
- Funds Control: Addresses oversight work that reviews the effectiveness, quality, and efficiency of controls of government managers that ensure the proper management and accountability of funds disbursed, the proper use of funds, and the proper reporting including accuracy in DoD financial reports.
- DCAA Audits: Addresses audits performed by Defense Contract Audit Agency to assist contracting officers in the negotiation, award, administration, and settlement of contracts.
- Services: Addresses oversight of contract actions that generally require a contractor's time and effort to include private security contractors whether for personnel or physical security. These reviews would address the type of contracts used to obtain the service, award fee management, and other controls over the contractor to ensure service was received as expected, the contract was properly written to ensure expectations would be met, and services provided were in the best interest of the government and the taxpayer.

Other

We added this category to address reports that did not relate to any of the available categories.

We also counted the recommendations in each report and obtained the status of each recommendation from representatives from USAAA, NAVAUDSVC, AFSA, DoD OIG, GAO, SIGIR, SIGAR, and CWC. All decisions regarding the categorization of recommendations were made by the originating agencies. We asked DoD OIG directorate's, Acquisition and Contract Management, Joint & Southwest Asia Operations, and Defense Business Operations, to validate and make any necessary adjustments to the categorization selections made by this team for their OIF/OEF products. The DoD OIG directorates for Readiness, Operations and Support; Intelligence; Inspections and Evaluations; Audit Policy and Oversight; and Special Plans and Operations categorized the recommendations of their own products.

The team reviewed the status of the recommendations of the 715 reports and determined whether appropriate action was taken to address the 2,486 recommendations by determining how many recommendations remain open at the end of each FY.

Use of Computer-Processed Data

We relied on data entered into the Defense Automated Management Information System to determine the status of the DoD OIG report recommendations. We did not perform any tests of the validity of the data manually entered into the Defense Automated Management Information System by DoD OIG personnel when compiling information for this report.

Appendix B. OIF and OEF Reports FY 2003 through FY 2009

From FY 2003 through FY 2009, the oversight community has issued 606 reports that relate to Operations Iraqi Freedom or Enduring Freedom. The reports are listed by agency, by issue date. Classified reports are marked with an asterisk (*).

Army Audit Agency

The Army Audit Agency issued 157 reports pertaining to Operations Iraqi Freedom and Enduring Freedom. To obtain copies of the Army Audit Agency reports, visit their Web site at <https://www.aaa.army.mil>. The site is available only to military domains and the Government Accountability Office. Other activities may request copies of Agency reports by contacting the Army Audit Agency Audit Coordination and Followup Office at 703-697-3992.

Army Audit Agency Report No. A-2009-0245-ALL, “LOGCAP Operations in Support of Operation Iraqi Freedom-Power Generators,” September 30, 2009

Army Audit Agency Report No. A-2009-0244-ALL, “U.S. Army Corps of Engineers Contract Functions in Iraq, Gulf Region Division, Baghdad, Iraq,” September 30, 2009

Army Audit Agency Report No. A-2009-0242-ALR, “Property Book Unit Supply Enhanced, I Corps and Fort Lewis,” September 30, 2009

Army Audit Agency Report No. A-2009-0228-ALL, “Retrograde Operations in Southwest Asia-Management of Automatic Return Items and Critical Items, Office of the Deputy Chief of Staff G-4 (FOUO),” September 30, 2009

Army Audit Agency Report No. A-2009-0132-ALL, “Contracting Operations, U.S. Army Contracting Command Southwest Asia-Kuwait,” September 29, 2009

Army Audit Agency Report No. A-2009-0235-ALL, “Commander’s Emergency Response Program, Multi-National Division-South (FOUO),” September 28, 2009

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SIGIR Report No. 05-018, "Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189," October 21, 2005

SIGIR Report No. 05-014, "Management of Commanders' Emergency Response Program for Fiscal Year 2004," October 13, 2005

SIGIR Report No. 05-019, "Attestation Engagement Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown, and Root Services, Inc.," September 30, 2005

SIGIR Report No. 05-013, "Controls Over Equipment Acquired by Security Contractors," September 9, 2005

SIGIR Report No. 05-011, "Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund," July 26, 2005

SIGIR Report No. 05-010, "Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command - Iraq on the Audit of the Award Fee Process," July 26, 2005

SIGIR Report No. 05-012, "Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management Construction Quality Assurance," July 22, 2005

SIGIR Report No. 05-009, "Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004," July 8, 2005

SIGIR Report No. 05-008, "Administration of Contracts Funded by the Development Fund of Iraq," April 30, 2005

SIGIR Report No. 05-007, "Administration of Iraq Relief and Reconstruction Fund Contract Files," April 30, 2005

SIGIR Report No. 05-006, "Control of Cash Provided to South-Central Iraq," April 30, 2005

SIGIR Report No. 05-005, "Compliance with Contract No. W911S0-04-C-003 Awarded to Aegis Defense Services Limited," April 20, 2005

SIGIR Report No. 05-004, "CORRECTED - Oversight of Funds Provided to Iraqi Ministries through the National Budget Process," January 30, 2005

SIGIR Report No. 05-003, "Memorandum Report regarding audit of Task Order 0044 of the Logistics Civil Augmentation Program III Contract," November 23, 2004

SIGIR Report No. 05-002, "Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait," October 25, 2004

SIGIR Report No. 05-001, "Coalition Provisional Authority Control of Appropriated Funds," October 22, 2004

SIGIR Report No. 04-008, "Coalition Provisional Authority Control Over Seized and Vested Assets," July 30, 2004

SIGIR Report No. 04-009, "Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq," July 28, 2004

SIGIR Report No. 04-004, "Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority," July 28, 2004

SIGIR Report No. 04-013, "Coalition Provisional Authority's Contracting Processes Leading Up to and Including Contract Award," July 27, 2004

SIGIR Report No. 04-011, "Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad," July 26, 2004

SIGIR Report No. 04-007, "Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq," July 26, 2004

SIGIR Report No. 04-005, "Award of Sector Design-Build Construction Contracts," July 23, 2004

SIGIR Report No. 04-006, "Corporate Governance for Contractors Performing Iraq Reconstruction Efforts," July 21, 2004

SIGIR Report No. 04-003, "Federal Deployment Center Forward Operations at the Kuwait Hilton," June 25, 2004

SIGIR Report No. 04-002, "Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq," June 25, 2004

SIGIR Report No. 04-001, "Coalition Provisional Authority Coordination of Donated Funds," June 25, 2004

Special Inspector General for Afghanistan Reconstruction

The Special Inspector General for Afghanistan Reconstruction issued 7 audit reports mainly pertaining to Operation Enduring Freedom. SIGAR also issued reports with recommendations to non-DOD activities. We included all the products issued by SIGAR in this report. To obtain electronic copies of the reports, please visit <http://www.sigar.mil/audit/Reports.aspx>.

SIGAR Audit-09-7, “Documenting Detention Procedures Will Help Ensure Counter-Narcotics Justice Center Is Utilized As Intended,” September 30, 2009

SIGAR Audit-09-6, “Strategy and Resources Needed to Sustain Afghan Electoral Capacity,” September 22, 2009

SIGAR Audit 09-5, “Increased Visibility, Monitoring, and Planning Needed for Commander’s Emergency Response Program in Afghanistan,” September 9, 2009

SIGAR Audit 09-4, “Actions Needed to Resolve Construction Delays at the Counter-Narcotics Justice Center,” August 27, 2009

SIGAR Audit 09-3, “A Better Management Information System Is Needed to Promote Information Sharing, Effective Planning, and Coordination of Afghanistan Reconstruction Activities,” July 30, 2009

SIGAR Audit 09-2, “UN Action Urged To Strengthen Afghanistan Capacity to Support Future Elections,” July 6, 2009

SIGAR Audit 09-1, “Contract Oversight Capabilities of the Defense Department’s Combined Security Transition Command - Afghanistan (CSTC-A) Need Strengthening,” May 19, 2009

Commission on Wartime Contracting

The Commission on Wartime Contracting issued 2 reports related to Operations Iraqi Freedom and Enduring Freedom and contracting in SWA. To obtain electronic copies of the reports, please visit <http://wartimecontracting.gov/index.php/reports>.

CWC Interim Report, “At What Cost? Contingency Contracting in Iraq and Afghanistan,” June 2009

CWC Special Report 1, “Defense Agencies must improve their oversight of contractor business systems to reduce waste, fraud, and abuse,” September 21, 2009

Appendix C. OIF and OEF Testimony FY 2003 through FY 2009

Army Audit Agency

The Army Audit Agency issued 3 testimonies pertaining to Operations Iraqi Freedom and Enduring Freedom. To request hardcopies of the testimonies, please contact the Agency's Audit Coordination and Followup Office at 703-697-3992.

Army Audit Agency Testimony, "Defense Base Act Insurance for the Logistics Civil Augmentation Program, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom," May 15, 2008

Army Audit Agency Testimony, "Logistics Civil Augmentation Program (LOGCAP)," April 19, 2007

Army Audit Agency Testimony, "USAAA Work in Support of the U.S. Army's Role in the Reconstruction of Iraq," October 18, 2005

DoD Office of Inspector General

The DoD OIG issued 17 testimonies pertaining to Operations Iraqi Freedom and Enduring Freedom. To obtain electronic copies of DoD OIG testimonies, please visit <http://www.dodig.mil/fo/index.html>.

DoD OIG Testimony, "Afghanistan and Pakistan: Accountability Community Oversight of a New Interagency Strategy," September 9, 2009

DoD OIG Testimony, "DoD IG Assessment of Arms, Ammunition, and Explosives Control and Accountability; Security Assistance; and Sustainment for the Afghan National Security Forces," February 12, 2009

DoD OIG Testimony, "Oversight of Wartime Contracting in Iraq and Afghanistan," February 2, 2009

DoD OIG Testimony, "Maintenance of Electrical Systems in Facilities Occupied by Military and Contractor Personnel in Iraq," July 30, 2008

DoD OIG Testimony, "The effectiveness of U.S. efforts to combat corruption, waste, fraud, and abuse in Iraq," July 23, 2008

DoD OIG Testimony, "Accountability over Several Funds to Support the Iraq War, Including the Iraq Security Forces fund, the Commander's Emergency Response Program, and the Seized and Vested Assets of the Iraqi People," May 22, 2008

DoD OIG Testimony, “Investigation into the Sale of Sensitive, In-Demand Military Equipment and Supplies on the Internet,” April 10, 2008

DoD OIG Testimony, “DoD Procurement Policy for Body Armor,” April 10, 2008

DoD OIG Testimony, “The effectiveness of U.S. efforts to combat corruption, waste, fraud, and abuse in Iraq,” March 11, 2008

DoD OIG Testimony, “Department of Defense Outsourcing,” (Closed Hearing) January 29, 2008

DoD OIG Testimony, “Accountability During Contingency Operations: Preventing and Fighting Corruption in Contracting and Establishing and Maintaining Appropriate Controls on Materiel,” September 20, 2007

DoD OIG Testimony, “War Profiteering and Other Contractor Crimes Committed Overseas,” June 19, 2007

DoD OIG Testimony, “Investigations by the Office of the Inspector General, Department of Defense, Concerning the Death of Corporal Patrick Tillman and the Rescue of Private First Class Jessica Lynch,” April 24, 2007

DoD OIG Testimony, “Combating War Profiteering: Are We Doing Enough to Investigate and Prosecute Contracting Fraud and Abuse in Iraq,” March 20, 2007

DoD OIG Testimony, “Audit of Reconstruction and Support Activities in Iraq,” January 18, 2007

DoD OIG Testimony, “Trafficking in Persons,” June 21, 2006

DoD OIG Testimony, “Iraq Reconstruction, Governance and Security Oversight,” October 18, 2005

Government Accountability Office

GAO issued 53 testimonies related to Operations Iraqi Freedom and Enduring Freedom and actions in SWA. To obtain electronic copies of GAO testimony, please visit <http://www.gao.gov/docsearch/featured/oif.html>. To request hardcopies of GAO testimony, please visit <http://www.gao.gov/ordering.htm>, or call 202-512-6000 or fax to 202-512-6061.

GAO Report No. GAO-09-1019T, “Human Capital: Improved Tracking and Additional Actions Needed to Ensure the Timely and Accurate Delivery of Compensation and Medical Benefits to Deployed Civilians,” September 16, 2009

GAO Report No. GAO-09-1015T, “Afghanistan and Pakistan: Oversight of U.S. Interagency Efforts,” September 9, 2009

GAO Report No. GAO-09-692T, “V-22 Osprey Aircraft: Assessments Needed to Address Operational and Cost Concerns to Define Future Investments,” June 23, 2009

GAO Report No. GAO-09-538T, "Contingency Contracting: DoD, State, and USAID Are Taking Actions to Track Contracts and Contractor Personnel in Iraq and Afghanistan," April 1, 2009

GAO Report No. GAO-09-476T, "Iraq and Afghanistan: Security, Economic, and Governance Challenges to Rebuilding Efforts Should Be Addressed in U.S. Strategies," March 25, 2009

GAO Report No. GAO-09-380T, "Iraq and Afghanistan: Availability of Forces, Equipment, and Infrastructure Should Be Considered in Developing U.S. Strategy and Plans," February 12, 2009

GAO Report No. GAO-09-366T, "Afghanistan Security: Corrective Actions Are Needed to Address Serious Accountability Concerns about Weapons Provided to Afghan National Security Forces," February 12, 2009

GAO Report No. GAO-08-1144T, "Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus," September 16, 2008

GAO Report No. GAO-08-1146T, "Military Personnel: Actions Needed to Strengthen Implementation and Oversight of DoD's and the Coast Guard's Sexual Assault Prevention and Response Programs," September 10, 2008

GAO Report No. GAO-08-1013T, "Military Personnel: Preliminary Observations On DoD's and the Coast Guard's Sexual Assault Prevention and Response Programs," July 31, 2008

GAO Report No. GAO-08-1021T, "Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Some Gains Made, Updated Strategy Needed," July 23, 2008

GAO Report No. GAO-08-932T, "Combating Terrorism: U.S. Oversight of Pakistan Reimbursement Claims for Coalition Support Funds," June 24, 2008

GAO Report No. GAO-08-883T, "Afghanistan Security: U.S. Efforts to Develop Capable Afghan Police Forces Face Challenges and Need a Coordinated, Detailed Plan to Help Ensure Accountability," June 18, 2008

GAO Report No. GAO-08-820T, "Combating Terrorism: U.S. Efforts to Address Terrorist Threat in Pakistan's Federally Administered Tribal Areas Require a Comprehensive Plan and Continued Oversight," May 20, 2008

GAO Report No. GAO-08-568T, "Stabilizing and Rebuilding Iraq: Actions Needed to Address Inadequate Accountability over U.S. Efforts and Investments," March 11, 2008

GAO Report No. GAO-08-231T, "Securing, Stabilizing and Rebuilding Iraq: GAO Audits and Key Oversight Issues," October 30, 2007

GAO Report No. GAO-08-124T, "Stabilizing and Rebuilding Iraq: Serious Challenges Confront U.S. Efforts to Build the Capacity of Iraqi Ministries, by David M. Walker, comptroller general of the United States, before the House Committee on Oversight and Government Reform," October 4, 2007

GAO Report No. GAO-07-1235T, “DoD Civilian Personnel: Medical Policies for Deployed DoD Federal Civilians and Associated Compensation for Those Deployed,” September 18, 2007

GAO Report No. GAO-07-1230T, “Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks,” September 7, 2007

GAO Report No. GAO-07-1222T, “Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks,” September 5, 2007

GAO Report No. GAO-07-1221T, “Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks,” September 5, 2007

GAO Report No. GAO-07-1220T, “Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks,” September 4, 2007

GAO Report No. GAO-07-832T, “Defense Acquisitions: Improved Management and Oversight needed to Better Control DoD’s Acquisition of Services,” May 10, 2007

GAO Report No. GAO-07-827T, “Stabilizing And Rebuilding Iraq: Coalition Support and International Donor Commitments,” May 9, 2007

GAO Report No. GAO-07-525T, “Stabilizing And Rebuilding Iraq: Conditions in Iraq Are Conducive to Fraud, Waste and Abuse,” April 23, 2007

GAO Report No. GAO-07-639T, “Operation Iraqi Freedom: DoD Should Apply Lessons Learned Concerning the Need for Security Over Conventional Munitions Storage Sites to Future Operations Planning,” March 22, 2007

GAO Report No. GAO-07-637T, “Stabilizing Iraq: Preliminary Observations on Budget and Management Challenges of Iraq’s Security Ministries,” March 22, 2007

GAO Report No. GAO-07-612T, “Stabilizing Iraq: Factors Impeding the Development of Capable Iraqi Security Forces,” March 13, 2007

GAO Report No. GAO-07-582T, “Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces’ Logistical Capabilities,” March 9, 2007

GAO Report No. GAO-07-426T, “Rebuilding Iraq: Reconstruction Progress Hindered by Contracting, Security, and Capacity Challenges,” February 15, 2007

GAO Report No. GAO-07-439T, “Defense Logistics: Preliminary Observations on the Army’s Implementation of Its Equipment Reset Strategies,” January 31, 2007

GAO Report No. GAO-07-385T, “Securing, Stabilizing, And Rebuilding Iraq: GAO Audit Approach and Findings,” January 18, 2007

GAO Report No. GAO-06-1130T, “Rebuilding Iraq: Continued Progress Requires Overcoming Contract Management Challenges,” September 28, 2006

GAO Report No. GAO-06-1094T, “Stabilizing Iraq: An Assessment of the Security Situation,” September 11, 2006

GAO Report No. GAO-06-885T, “Global War On Terrorism: Observations on Funding, Costs, and Future Commitments,” July 18, 2006

GAO Report No. GAO-06-953T, “Rebuilding Iraq: More Comprehensive National Strategy Needed to help Achieve U.S. Goals and Overcome Challenges,” July 11, 2006

GAO Report No. GAO-06-865T, “Rebuilding Iraq: Actions Still Needed to Improve the Use of Private Security Providers,” June 13, 2006

GAO Report No. GAO-06-711T, “United Nations: Oil for Food Program Provides lessons for Future Sanctions and Ongoing Reform,” May 2, 2006

GAO Report No. GAO-06-697T, “Rebuilding Iraq: Governance, Security, Reconstruction, and Financing Challenges,” April 25, 2006

GAO Report No. GAO-06-604T, “Defense Logistics: Preliminary Observations on Equipment Reset Challenges and Issues for the Army and Marine Corps,” March 30, 2006

GAO Report No. GAO-06-428T, “Rebuilding Iraq: Stabilization, Reconstruction, and Financing Challenges,” February 8, 2006

GAO Report No. GAO-06-179T, “Rebuilding Iraq: Enhancing Security, Measuring Program Results, and Maintaining Infrastructure Are Necessary to Make Significant and Sustainable Progress,” October 18, 2005

GAO Report No. GAO-05-431T, “Rebuilding Iraq: Preliminary Observations on Challenges in Transferring Security Responsibilities to Iraqi Military and Police,” March 14, 2005

GAO Report No. GAO-05-392T, “United Nations: Sustained Oversight Is Needed for Reforms to Achieve Lasting Results,” March 2, 2005

GAO Report No. GAO-05-346T, “United Nations: Oil for Food Program Audits,” February 15, 2005

GAO Report No. GAO-04-953T, “United Nations: Observations on the Oil for Food Program and Areas for Further Investigation,” July 8, 2004

GAO Report No. GAO-04-880T, “United Nations: Observations on the Oil for Food Program and Iraq’s Food Security,” June 16, 2004

GAO Report No. GAO-04-869T, “Contract Management: Contracting for Iraq Reconstruction and for Global Logistics Support,” June 15, 2004

GAO Report No. GAO-04-730T, “United Nations: Observations on the Management and Oversight of the Oil for Food Program,” April 28, 2004

GAO Report No. GAO-04-651T, “United Nations: Observations on the Oil for Food Program,” April 7, 2004

GAO Report No. GAO-04-562T, "Military Propositioning Observations on Army and Marine Corps Programs During Operation Iraqi Freedom and Beyond," March 24, 2004

GAO Report No. GAO-04-579T, "Recovering Iraq's Assets: Preliminary Observations on U.S. Efforts and Challenges," March 18, 2004

GAO Report No. GAO-03-980T, "Foreign Assistance: Observations on Post-Conflict Assistance in Bosnia, Kosovo, and Afghanistan," July 18, 2003

Special Inspector General for Iraq Reconstruction

The Special Inspector General for Iraq Reconstruction issued 28 testimonies relating to Operation Iraqi Freedom and other actions in Iraq. To obtain electronic copies of the testimonies, please visit <http://www.sigir.mil/publications/testimony/index.html>.

SIGIR Testimony No. SIGIR 09-002T, "Effective Counterinsurgency How the Use and Misuse of Reconstruction Funding Affects the War Effort," March 25, 2009

SIGIR Testimony No. SIGIR 09-001T, "Hard Lessons The Iraq Reconstruction Experience," February 2, 2009

SIGIR Testimony No. SIGIR 08-002T, "The Effectiveness of U.S. Efforts to Combat Corruption, Waste, Fraud and Abuse in Iraq," March 11, 2008

SIGIR Testimony No. SIGIR 08-001T, "Improving Contracting and Government Oversight Of Contractors Performing Work In Contingency Operations," January 24, 2008

SIGIR Testimony No. SIGIR 07-017T, "Assessing an Effective Diplomatic and Development Program in Iraq An Examination of the Diploma," October 30, 2007

SIGIR Testimony No. SIGIR 07-016T, "Effectiveness of the Provincial Reconstruction Team Program in Iraq," October 18, 2007

SIGIR Testimony No. SIGIR 07-015T, "Assessing the State of Iraqi Corruption," October 4, 2007

SIGIR Testimony No. SIGIR 07-014T, "The Role of the Department of Defense in Provincial Reconstruction Teams," September 5, 2007

SIGIR Testimony No. SIGIR 07-013T, "The Costs of Military Operations and Reconstruction in Iraq and Afghanistan," July 31, 2007

SIGIR Testimony No. SIGIR 07-012T, "War Profiteering and Other Contractor Crimes Committed Overseas," June 19, 2007

SIGIR Testimony No. SIGIR 07-011T, "Is Iraq Reconstruction Failing," May 22, 2007

SIGIR Testimony No. SIGIR 07-010T, "Contracting in Iraq Reconstruction," May 10, 2007

SIGIR Testimony No. SIGIR 07-009T, "Can Iraq Pay for Its Own Reconstruction," March 27, 2007

SIGIR Testimony No. SIGIR 07-008T, "SIGIR Lessons Learned Program Project Management," March 22, 2007

SIGIR Testimony No. SIGIR 07-007T, "SIGIR Investigations in Iraq," March 20, 2007

SIGIR Testimony No. SIGIR 07-006T, "Iraq Security Forces," March 9, 2007

SIGIR Testimony No. SIGIR 07-005T, "U.S. Contracting in Iraq," February 15, 2007

SIGIR Testimony No. SIGIR 07-004T, "Review of Iraq Reconstruction Oversight," February 8, 2007

SIGIR Testimony No. SIGIR 07-003T, "United States Involvement in Iraq Reconstruction," February 7, 2007

SIGIR Testimony No. SIGIR 07-001T, "Review of Iraq Reconstruction," January 18, 2007

SIGIR Testimony No. SIGIR 06-005T, "Oversight Hearing on Reconstruction Contracting in Iraq," September 28, 2006

SIGIR Testimony No. SIGIR 06-004T, "Iraq Reconstruction Lessons Learned in Contracting and Procurement," August 2, 2006

SIGIR Testimony No. SIGIR 06-003T, "Review of Iraq Reconstruction," June 8, 2006

SIGIR Testimony No. SIGIR 06-002T, "Hearing to Examine Iraq Stabilization and Reconstruction," February 8, 2006

SIGIR Testimony No. SIGIR 06-001T, "Hearing on Contracting Issues in Iraq," February 7, 2006

SIGIR Testimony No. SIGIR 05-003T, "Hearing on Iraq Perceptions, Realities and Cost-to-Complete," October 18, 2005

SIGIR Testimony No. SIGIR 05-002T, "Oversight Hearing on Iraq Reconstruction," September 7, 2005

SIGIR Testimony No. SIGIR 05-001T, "The Development Fund for Iraq," June 21, 2005

Special Inspector General for Afghanistan Reconstruction

The Special Inspector General for Afghanistan Reconstruction issued 2 testimonies relating to Operation Enduring Freedom and other actions in Afghanistan. To obtain electronic copies of the reports, please visit <http://www.sigar.mil/reports/testimony.aspx>.

SIGAR Testimony No. SIGAR-09-002T, "Afghanistan and Pakistan: Accountability Community Oversight of a New Interagency Strategy," September 9, 2009

SIGAR Testimony No. SIGAR-09-001T, “Effective Counterinsurgency: How the use and misuse of reconstruction funding affects the war effort in Iraq and Afghanistan,” March 25, 2009

Commission on Wartime Contracting

The Commission on Wartime Contracting held five hearings and testified at one congressional hearing in FY 2009 related to Operations Iraqi Freedom and Enduring Freedom and other contracting issues in SWA. It published 48 documents related to these hearings. To obtain electronic copies of the reports, please visit <http://wartimecontracting.gov/index.php/hearings/46-commission>.

CWC Hearing on State Department Contractor Oversight and Conduct, September 14, 2009

“State Dept Contractor Oversight Transcript,” September 14, 2009

“State Dept. Oversight of Conduct CWC Co-Chairs Opening Statement,” September 14, 2009

“Ms. Danielle Brian, POGO, Statement,” September 14, 2009

“Mr. William Ballhaus, DynCorp Intl, Statement,” September 14, 2009

“Mr. Terry Pearson Statement,” September 14, 2009

“Mr. Samuel Brinkley, AGNA, Statement,” September 14, 2009

“Mr. Patrick Kennedy, DoS, Statement,” September 14, 2009

“Mr. Doug Brooks, IPOA Statement,” September 14, 2009

CWC Hearing on Linguist Support Services, August 12, 2009

“Linguist Support Services in Theater Opening Statement,” August 12, 2009

“Transcript-Linguist Support Contracts,” August 12, 2009

“Ms. April Stephenson, DCAA, Statement,” August 12, 2009

“Mr. Thomas Miller, L-3, Statement,” August 12, 2009

“Mr. John Isgrigg, U.S. Army Intelligence and Security Command, Statement,” August 12, 2009

“Mr. John Houck, Global Linguist Solutions LLC, Statement,” August 12, 2009

“Mr. Greg Schmidt, Northrop Grumman Statement,” August 6, 2009

**CWC Hearing on Contractor Business Systems,
August 11, 2009**

“Transcript - Contractor Business Systems Hearing,” August 11, 2009

“Contractor Business Systems Opener, Statement of COWC Co-Chairs,”
August 11, 2009

“Mr. David Methot, Fluor Corp. Statement,” August 11, 2009

“Ms. April Stephenson, DCAA, Statement,” August 11, 2009

“Mr. William Walter, KBR, Statement,” August 11, 2009

“Mr. William Ballhaus, DynCorp, Statement,” August 11, 2009

“Mr. Jeffrey Parsons, U.S. Army Contracting Command, Statement,” August 11, 2009

“Mr. David Ricci, DCMA statement,” August 11, 2009

“Mr. Charlie Williams, DCMA Response letter to 08/11/2009 hearing,” August 21, 2009

CWC Congressional Hearing on Interim Report, June 10, 2009

CWC Testimony: “Commission on Wartime Contracting: Interim Findings and Path Forward,” June 10, 2009

**CWC Hearing on LOGCAP: Support-Contracting Challenges in Iraq and
Afghanistan, May 4, 2009**

“KBR Statement for the Record, LOGCAP hearing,” May 4, 2009

“Mr. Grant Green, LOGCAP Statement,” May 4, 2009

“Ms. April Stephenson, DCAA, testimony,” May 4, 2009

“Mr. Michael Thibault, LOGCAP opening statement,” May 4, 2009

“Mr. Lee Thompson, U.S. Army Materiel Command, LOGCAP testimony,” May 4, 2009

“The Honorable Mr. John Tierney statement, LOGCAP hearing,” May 4, 2009

“Transcript - LOGCAP Hearing,” May 4, 2009

“Mr. Charlie Williams, DCMA, statement,” May 4, 2009

“Mr. Jeffrey Parsons, Army Contracting Command, testimony,” May 4, 2009

“LOGCAP: Support- Contracting Challenges in Iraq and Afghanistan Witness List,” May 4, 2009

CWC Hearing on Lessons from the Inspectors General: Improving Wartime Contracting, February 2, 2009

“Testimony of State Dept IG,” February 2, 2009

“Statement of Senator Webb,” February 2, 2009

“Statement of Senator McCaskill,” February 2, 2009

“Statement of Senator Collins,” February 2, 2009

“Statement of Commissioner Robert J Henke,” February 2, 2009

“Statement of Commissioner Linda J Gustius,” February 2, 2009

“Statement of Commissioner Dov S. Zakheim,” February 2, 2009

“Statement of Commissioner Clark K Ervin,” February 2, 2009

“Statement of Commissioner Charles Tiefer,” February 2, 2009

“Joint Statement Michael Thibault and Grant Green, COWC Co-Chairs,” February 2, 2009

“Transcript: Lessons from the Inspectors General: Improving Wartime Contracting,” February 2, 2009

“Testimony of USAID OIG,” February 2, 2009

“Testimony of Mr. Stuart Bowen, SIGIR,” February 2, 2009

“Testimony of DODIG,” February 2, 2009

Appendix D. Department of State Office of Inspector General

Department of State OIG opened its first permanent office outside of the United States in January 2008, when the Middle East Regional Office (MERO) began operations in Amman, Jordan. Located at the U.S. Embassy in Amman, MERO is the principal office for planning, coordinating, and execution of OIG activities in an area spanning 33 countries from Northern Africa, to the traditional Middle East and South/Central Asia. In addition to its Embassy Amman location, MERO also has four satellite offices in Embassy Baghdad, Embassy Cairo, Embassy Kabul, and Embassy Islamabad. The MERO main office is located in Washington, DC.

MERO's forward regional presence has significantly enhanced OIG's ability to identify potential savings and cost efficiencies, and provide real-time information on matters affecting high-cost, high-risk Department programs in critical crisis and post-conflict areas, such as Iraq, Afghanistan, Pakistan, Lebanon, and other countries throughout the region. Staff in these offices come from various disciplines, and they are able to efficiently conduct regional audits, evaluations, and program reviews as necessary, with little direct guidance or supervision. MERO also proactively assists the Department's Office of the Coordinator for Reconstruction and Stabilization through increased oversight of post-conflict and anti-corruption activities.

Examples of the types of reviews and audits DoS OIG conduct of programs and contracts are overseas construction, civilian police training, diplomatic security (World Wide Personal Protection Services contract), anti-corruption and justice reform, anti-terrorism awareness, Embassy service and maintenance contracts, counternarcotics, refugee assistance, and public diplomacy.

DoS IG issued 96 reports from January 31, 2003, to August 31, 2009, relating to operations in and around SWA. To obtain electronic copies of DoS IG reports, please visit <http://oig.state.gov/lbry/index.htm>.

DoS IG Report No. MERO-A-09-08, "Performance Audit of the U.S. Training Center Contract for Personal Protective Services in Afghanistan," August 31, 2009

DoS IG Report No. MERO-IQO-09-09, "Review of the Roles, Staffing, and Effectiveness of the Regional Embassy Offices in Iraq," August 18, 2009

DoS IG Report No. MERO-IQO-09-06, "Performance Audit of the DynCorp Contract for Personal Protective Services in Iraq," July 2, 2009

DoS IG Report No. AUD/IQO-09-16, "Joint Audit of Blackwater Contract and Task Orders for Worldwide Personal Protective Service in Iraq," June 11, 2009

DoS IG Report No. MERO-I-09-07, "Limited Scope Audit of Management/Internal Controls over the J. William Fullbright Scholarship Fund, Pakistan," May 24, 2009

DoS IG Report No. ISP-S-09-28A, “Review of U.S. Policy relative to Petroleum-Sector Contracting in Iraq,” March 16, 2009

DoS IG Report No. ISP-I-09-28A, “Audit of Procurement Competition for the New Embassy Compound at Baghdad, Iraq,” February 6, 2009

DoS IG Report No. MERO-IQO-09-02, “Review of Diplomatic Security’s Management of Personal Protective Services in Iraq,” January 7, 2009

DoS IG Report No. ISP-S-09-01A, “Classified Annex to the Inspection of Embassy Tripoli, Libya,” December 23, 2008

DoS IG Report No. ISP-I-09-01A, “Inspection of Tripoli, Libya,” December 23, 2008

DoS IG Report No. MERO-IQO-09-01, “Status of the Secretary of State’s Panel on Personal Protective Services in Iraq Report Recommendations,” December 13, 2008

DoS IG Report No. ISP-I-08-50, “Limited-Scope Inspection of Embassy Tashkent, Uzbekistan,” August 14, 2008

DoS IG Report No. ISP-I-08-46, “Limited-Scope Inspection of Embassy Ashgabat, Turkmenistan,” August 11, 2008

DoS IG Report No. MERO-IQO-08-01, “Status of Iraqi Special Immigrant Visa Programs,” July 31, 2008

DoS IG Report No. ISP-S-08-14A, “Inspection of Embassy Bishkek, Kyrgyzstan,” February 29, 2008

DoS IG Report No. ISP-I-08-14A, “Inspection of Embassy Bishkek, Kyrgyzstan,” February 29, 2008

DoS IG Report No. ISP-S-08-17A, “Inspection of Embassy Dushanbe, Tajikistan,” February 29, 2008

DoS IG Report No. ISP-I-08-17A, “Inspection of Embassy Dushanbe, Tajikistan,” February 29, 2008

DoS IG Report No. ISP-S-08-11A, “Inspection of Embassy Astana & Branch Office Almaty, Kazakhstan,” February 12, 2008

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Appendix E. U.S. Agency for International Development Office of the Inspector General

USAID programs in Afghanistan, Pakistan, and Iraq are intended to promote and strengthen a host of needs such as building democratic local governance systems for good governance, providing the foundation for open, modern, mixed-market economies, improving the quality of education, and providing reliable energy needs to citizens. Recent USAID OIG audits have concluded that although these main goals have not yet been achieved, some progress has been made on certain activities such as providing training to locals and developing action plans and strategies. OIG audits made recommendations to strengthen program monitoring and management, improve oversight and evaluation of contractor and sub-contractor performance, and recover funds overbilled to USAID.

USAID OIG issued 272 reports and products from March 2003 to September 29, 2009 related to Afghanistan, Pakistan, and Iraq. To obtain electronic copies of USAID OIG reports and OIF/OEF related products, please visit <http://www.usaid.gov/oig/public/public1.htm>.

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DEPARTMENT OF DEFENSE
INSPECTOR GENERAL
400 ARMY NAVY DRIVE
ARLINGTON, VA 22202-4704

WWW.DODIG.MIL

DEFENSE HOTLINE 1.800.424.9098

PARTICIPATING AGENCIES

Department of Defense
Office of Inspector General
400 Army Navy Drive
Arlington, VA 22202

U.S. Army Audit Agency
3101 Park Center Drive
Alexandria, VA 22302-1596

Naval Audit Service
1006 Beatty Place, SE
Washington Navy Yard Bldg. 219
Washington, DC 20374

Air Force Audit Agency
1126 AF Pentagon
Washington, DC 20330-1126

Defense Contract Audit Agency
8725 John J. Kingman Road, Suite 2135
Fort Belvoir, VA 22060-6219

Government Accountability Office
441 G St., NW
Washington, DC 20548

U.S. Department of State and
Broadcasting Board of Governors
Office of Inspector General
Room 8100, SA-3
2201 C Street, NW
Washington, DC 20520-0308

United States Agency for International Development
Office of Inspector General
Room 8.09-090, RRB
1300 Pennsylvania Avenue NW
Washington, DC 20523

Special Inspector General for Iraq Reconstruction
400 Army Navy Drive
Arlington, VA 22202-4704

Special Inspector General for Afghanistan Reconstruction
400 Army Navy Drive
Arlington, VA 22202-4704

Commission on Wartime Contracting
in Iraq and Afghanistan
1401 Wilson Blvd., Suite 300
Arlington, VA 22209



Department of Defense Office of Inspector General
400 Army Navy Drive
Arlington, VA 22202-4704

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